

ORDINANCE NO. 2003-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, CREATING ARTICLE XXI OF CHAPTER 11 OF THE CODE OF LAWS OF LEON COUNTY FLORIDA, ENTITLED "COMMUNICATIONS SERVICES SIMPLIFIED TAX RATE"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Communications Services Simplified Tax Law, Chapter 2000-260, Laws of Florida, was enacted to provide one simplified tax rate for communication services; and

WHEREAS, the Communications Services Simplified Tax Law amended various sections of Chapter 202, Florida Statutes, as well as Section 337.401, Florida Statutes, and replaced communication services taxes which Leon County had levied prior to the law being enacted; and

WHEREAS, the Communications Services Simplified Tax Law authorizes charter counties to impose a maximum rate of 5.22% to a broad base of communication services;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, THAT:

Section 1. Chapter 11 of the Code of Laws of Leon County, Florida, is hereby amended by adding a new Article XXI, entitled "Communications Services Simplified Tax Rate," which shall read as follows:

ARTICLE XXI. COMMUNICATIONS SERVICES SIMPLIFIED TAX RATE

Sec. 11-700. Tax rate.

1 The Communications Services Simplified Tax Rate in Leon County is levied and
2 imposed at the rate of 5.22%, pursuant to the provisions of Chapter 202, Florida Statutes, and
3 Section 337.401, Florida Statutes.

4 **Section 2.** **Conflicts.** All ordinances or parts of ordinances in conflict with the
5 provisions of this ordinance are hereby repealed to the extent of such conflict, except to the
6 extent of any conflicts with the Tallahassee-Leon County 2010 Comprehensive Plan as amended,
7 which provisions shall prevail over any part of this ordinance which is inconsistent, either in
8 whole or in part, with the said Comprehensive Plan.

9 **Section 3.** **Severability.** If any word, phrase, clause, section or portion of this
10 ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such
11 portion or words shall be deemed a separate and independent provision and such holding shall
12 not affect the validity of the remaining portions thereof.

13 **Section 4.** **Effective date.** This ordinance shall have effect upon becoming law.
14 The Communications Services Simplified Tax Rate, as levied and imposed by this Ordinance,
15 shall become effective on January 1, 2004.

16 DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon
17 County, Florida, this _____ day of _____, 2003.

18
19 LEON COUNTY, FLORIDA
20

21
22 By: _____
23 Tony Grippa, Chairman
24 Board of County Commissioners
25
26
27

1 ATTESTED BY:
2 BOB INZER, CLERK OF THE COURT
3
4

5 By: _____
6 CLERK
7
8

9 APPROVED AS TO FORM:
10 COUNTY ATTORNEY'S OFFICE
11 LEON COUNTY, FLORIDA
12
13

14 By: _____
15 HERBERT W.A. THIELE
16 COUNTY ATTORNEY
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58

I:\WpDocs\D029\P001\00006095.DOC
F01-00098